

### SYNOPSIS OF INVENTORY LAW

Chap. 177, 39th G. A.

Section 1 provides that all public officers are required to make an inventory of real and personal property under their care or control and keep same on file in their offices as well as file same in the office of the County Auditor, etc., under penalty of dismissal from office for failure to file.

Section 2 provides that \* \* \* officers of counties, cities, cities acting under special charter, towns, townships, school corporations, and public libraries, shall on or before the first day of December, 1921, file an inventory, verified by oath, of all the property, both real and personal, belonging to said counties, cities, towns, etc., or under their care and custody, respectively, except that stationery, for each estate owned or under care and custody of counties, cities, etc., shall give a correct legal description, and an adequate description of all buildings and other improvements thereon. Such inventories as to personal property shall be itemized minutely, and the value of same shall be set out. On or before December first of each succeeding year like inventories shall be filed as above required. In case additional property, either real or personal, shall come into the possession of or under the control of counties, cities, etc., respectively, supplemental inventories shall be filed on the first day of January, April, July and October, following the acquisition thereof.

Section 3 provides that should any property, inventoried as provided for, be sold, destroyed or used for other purposes, a statement shall be made showing an itemized list of such property with a statement as to the value thereof, and the disposition thereof. Such statement shall be filed on the first day of January, April, July and October following the disposition thereof.

Section 4 provides that property once inventoried shall stand charged against the public officers accountable therefor unless destroyed or expended for public purposes.

Section 5 provides that all inventories shall remain on file in the offices where they are prepared, for public use and inspection, and the duplicate copies of inventories of counties, cities, etc. shall be filed in the office of the County Auditor of the county wherein such cities, towns, etc. are situated.

Section 6 makes it the duty of the County Auditor to see that the inventories and statements are filed in his office.

Section 7 provides that the Auditor of State shall formulate and prescribe suitable forms for use in this connection and these forms shall be adopted and used by officers mentioned in this act.

Section 9 provides for the removal, dismissal or discharge of any public officer who fails or neglects to file said inventories.

## INSTRUCTIONS TO INVENTORY OFFICERS

Every officer of a county, city, town, township, school corporation and public library shall on or before December first of each year file an inventory with the County Auditor of all property, both real and personal, under his charge, care, custody, control or management, and supplemental inventory, January, April, July and October if additions to or disposals of have been made since the annual inventory of December first.

REAL ESTATE—It has been deemed advisable to have the Board of Supervisors, in its entirety or by a committee from its membership, make an inventory of the Real Estate of the county, with the County Auditor as an assistant.

The council or a committee therefrom are to take an inventory of the Real Estate of the city or town with the City Clerk as an assistant.

PERSONAL PROPERTY—Each officer affected by this act shall take inventory of the personal property in his or her office.

OTHER PERSONAL PROPERTY—Such property as that owned by the county on the county farm, for illustration, shall be inventoried by the Board of Supervisors with the assistance of the Steward of the county home. In a like manner shall inventories be made of the fire departments, water works, electric light plants and gas plants, by the council or by the superintendents and furnished to the council, and of the city library by the librarian.

Team work and custodianship responsibility by the Board of Supervisors, County Auditor, Council and City Clerk is expected and depended upon.

TOWNSHIP—Responsibility is vested in the Chairman of the Board of Trustees and the Clerk and inventories of both real and personal property must be made by these officers.

SCHOOLS—The Chairman of the School Board together with the Secretary is responsible for the school inventories of both real and personal property.

#### GENERAL INSTRUCTIONS

Upon receipt of supplies from the County Auditor, examine carefully and see that each blank is understood and properly filled out. Affidavit is printed on the back of each inventory sheet. It will only be necessary to sign and verify by oath the last sheet. For instance, if it takes three sheets, use only the third sheet for signature and acknowledgment.

REAL ESTATE BLANK AND HOW USED—Take out two of the form on white sheet, caption "Real Estate," place carbon between and place in typewriter. Copy from pencil memorandum giving correct legal description of the real estate under your care, custody, control or management. If it takes more than one sheet, carry amount forward and add balance on last sheet, affix signature and have your assistant or other officers do likewise. When properly acknowledged send duplicates to County Auditor and retain original in your office, the same to become the property of the office, and to be turned over to your successor.

Perpetual inventories can be kept without much trouble or labor by copying invoices on Supplemental Inventory blank (yellow sheet) on receipt thereof, and the total under date of invoice carried to Annual Inventory sheet. Your last inventory balance together with the items on Supplemental Sheets for the year will be your record for the next December first (1922) inventory and the totals on the old Annual Inventory (1921), if complete and accurate, will prove balance.

Disposal Statement (pink sheet) can be handled in the same manner and subtraction made from Annual Inventory (1921). Remember, both Supplemental Inventory and Disposal Statement are required and must be filed on the first day of January, April, July and October, providing there are additions or subtractions.

HOW TO LIST—Where there is a different value, list separately. For illustration:—two typewriters, one old and one new, list by name and serial number and give first cost and present value; six chairs, all the same kind, value can be listed in lot as (6). Do not do this if value is different.

On county farms and county homes where there is stock such as horses, cattle, swine, list under stock and classify as 6 two local steers, etc. Household goods would be another division and machinery still another.

Des Moines, Iowa, August 15, 1921. G. C. HAYNES, Auditor of State. Dec 1 - 1921

Dist Wo 3 " 1 a School Ground. 250 -1 I School House 1400 -250 -~ 2 Q# 50. - 20 rds fen 15 -VI Punh 750 V26 Single Aests Faire V2 Resitation heats 10 for Fine V/ Piano 150 v 1 Furnace V/ Clock 750 V6 Pictures VI Desic V2 Chairo WI wall chart 1 Gelobe v3 Jamps 650 make 8 00 11 Work bench 11 det Byclopedia 6 Books afflitos 11 Oil Stone good Order VI Flag 1 / Complete det of tools. 10Dec 1st 1921

Dis Wo 1 VIa School ground 250 -V / Achool house 800 v / Coal house 100 -40 -VI OH V50 rds of fence 40-V 1 pump 3 -VI Flag Jole VI Sex Cyclopedia (Offettons) 6 B V37 Volumes Ashvol Lifray 400 175018 v 28 23 Lingle seats VI Furnas Wall Char Book case (good) Pistare Wock bench 11 VI Flag Ore no 2 Lincoln Tack VI La Achool ground 300 v 52 rds Le 1,50 VI Cool to 12 016 40 r / Pump V27 Single desk new 31 VI Work Bench Vol Stove and Utenals VI Flag VI Case of maps VI Furnace V125 Books in Achool Library 60 -V5 Pictures none Panfra none 150 U Dictionary VI atlas v Oil Som

Dec 14 1921 School house Dist no 8 VIa School Bround 300 -" House 1300 -36 rds clerre V. 12 Double Derks 1 Coal house V2 016 V 1 Furnas Trackers Deck 41 Reciation bench 11 Och Stone Utenando VI Bross Case Chair 150 Het Cyclopedia affettous 6 12-136 Bouta Achool Librar 13 Proturer none musle L' Flay 1 a behood house Coal house VI Pump 150 rds fence 136 Sungle dest (good! 1/ Recillation bench 10 ft V.1 workberch VI Farnace VI Clock v4 famps. VI Jeachers desk 12 Chairs VI Sibrary Case · wall make Vpictures 8

v 1. A. Achoo grounds v 32 rds fence v 1. Coal house 300 -50 OK 60 1 Tlag bench Jools ho Tools V 1 Furnace 1 Storay Case good 21 Southe desk Fair 1 Teachers desk Good 1 Doors Case good 1 Oll Jove good 150 Broks in Achdal Rhown 1 Picture of Charts 1 2 Recitation Bendeles Por 42 Chairs VI Pennet 25 Boloks in Achool library

NOTE: Make all inventories in duplicate. Duplicate copy for County Auditor. Original to be filed in your office.

# ANNUAL INVENTORY—PERSONAL PROPERTY

Official Title)

of (Name of County, City or Town, School District, Township or Public Library)

For Year Ending

19

As required by Chap. 177, 39th G. A. To be filed not later than December first of each year with County Auditor.

Iowa Official Form No. 621-H	(Approved August, 1921) FIDLAR & CHAMBERS CO., DAVENPORT, IOWA
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Number	DESCRIPTION  (Where two or more items of like character, list each separately)	First Cost	Present Valu
8	School Furnaces	975	675"
130	Single Seats		3900
	Double Seato		2.150
	Recitation Benches		800
8	Teachers Desti		75 =
15	Chairs		4500
8	Work Benches		6400
7	Let manual Training Tools		9000
8	Oil Stones		4000
	Coopling Eliteusilo		200
8	Book Cases		700
	Cofies Dest Book & Reference books		2000
8	Seta Appeltono Cyclofedias (6 volumes	7 47)	7500
8	Cases of wall charle	2 104 /	80 =
6	Atlases of Servi Co		1000
6	mapo		
4	Pienos		90000
2	Organs		2500
	Pictures		i.
10	Lamps		27.50
2	Cuf boards		2500
6	Flago		1500
	Clocks		2500
.3	Globes		5-00
20	Jon Coal		20000
	Books Traveling Library		20000
240	Miscellaneous T		1
	Comment of the Commen	COMPANY TO SERVICE OF	5000
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	INVERTORY ARTHAVIT		
	Amount Carried Forward or Total	E)	9110

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		For Ye					9.22		
As required by Chap. 177, town Official Form No. 621-E (Ap						December first of each year with	County Auditor		
art of Section or Name of Town or Addition	Sec. or Lot	Twp.	Range		100	DESCRIPTION of Buildings and Improvements	Lands Lots Actual Value	Buildings Actual Value	Total Actual Value
Sec, 34		79	4	7			\$ 250	7	
,, ,,		17	7			1 School fouse		\$ 900	
						1 Cool house		100	
						2 Out bouses		50	
						50 rds of fence		40	
						1 Flag fale		4	
						Jean Jeen	\$ 250	1099	134900
Sec 28		79	4	1			\$300		
		100			1	School house		3400	
					2	Out houses		40	
					52	Pedo fance		75	
					1	Court		5	
					1	Flag Staff		# 10	
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Sec 31		79	K	1			1250	-	
						1 Debool house	1500	1500	
						1 Cool forese	17-67	75	
						2 Out houses		50	
						20 els fence		10	
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							\$250	1643	1893
Sec 16		79	4	1			\$ 300	(1)	
(SEVP)			STAN	E.	1	/ Achool house		\$1500	
						1 Coal house		30	
					10	2 Out Rouses		30	
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					R.A.	OFF TENTOTALE			ande

Be sure to fill out affidavit on reverse side of last sheet of inventory.

NOTE: Make all inventories in duplicate. Duplicate copy for County Auditor. Original to be filed in your office. ANNUAL INVENTORY—REAL ESTATE For Year Ending As required by Chap. 177, 39th G. A. To be filed not later than December first of each year with County Auditor. Iowa Official Form No. 621-E (Approved August, 1921) P94236 Form 88M Part of Section or Name of Town or Addition DESCRIPTION Lands Lots Actual Value Buildings Actual Value Range Acres Total Actual Value 100 of Buildings and Improvements Forward 79 4 1 1300 1690 Section Section I School house 52 rds. fence Section 18 79 4 1 Coal house 2 Out houses 36 rdo of fence #300/1670 1970" Amount Carried Forward or Total 17387000 Be sure to fill out affidavit on reverse side of last sheet of inventory.

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# ANNUAL INVENTORY—PERSONAL PROPERTY

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(Official	Title)	of Newson	Dest Jul of fice
	For Voor Ending	Uname of County, City of	or Town, School District, Township or Public Library)
As required to Gr	For Year Ending	1 N. 617 30 CM	19.2/

As required by Chap. 177, 39th G. A. To be filed not later than December first of each year with County Auditor

Number	Chap. 177, 39th G. A. To be filed not later than December first of each year with County (Approved August, 1921)	P94235 Form 88P			
Addiber	$\overline{ m DESCRIPTION}$ (Where two or more items of like character, list each separately)	First Cost			
9 9		First Cost	Present Valu		
0 200	Rool Furnaces	1900 to	4,		
128 Di	agle Sesti	100-	600		
54 6	with Seato		385.		
8 Per	ilation Benches.		215		
8 7	Denches.		70-		
16 80	ches Decks		47.5		
9 7110	ino				
o wor	K benches		23.5		
8 Deta	Manuel training tools		64,00		
1 4	Oloves 20 To		1.00-		
0 120	ME CORRER		50-		
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5 atla			80-		
6 mah			10,-		
			16-		
4 Pian	cos				
2 Orga	n's		525,-		
42 Pic	Tures		65-		
12 fam			27.50,		
2 Cufl	loard's		20,-		
6 Flag	0		10-		
3 Clock			20 -		
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Be sure to SII	Amount Carried Forward or Total vit on reverse side of last sheet of inventory.	\$ 290	2		

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of Buildings and Improvements
Lands
Lots
Actual Value Range Acres 100 Buildings Actual Value Actual Value Sec. 34 Parge I Coal house 2 Out houses 1 Pump 12500 19870 12370 Sec 28 Part of I coal house 2 Out Rouses 52 rds of fence 1 Flag fole 3000 1650- \$195000 Part of Sec. 3/ 20 rds ferre 2500/6/50 18650 Part of Sec. 16 79 4 1 -1 Achool hours I Coal house 2 Out houses 50 rds of fence 3000 4/6700 \$197000 Part of Sec. 22 79 4 - 1 School house 1 Coal hour 1 Out house 52 rda of fence \$ 300 00 \$ 140000 \$ 1700 00 Be sure to fill out affidavit on reverse side of last sheet of inventory.

NOTE: Make all inventories in duplicate. Duplicate copy for County Auditor. Original to be filed in your office ANNUAL INVENTORY—REAL ESTATE of School Dist Turf of Lincoln (Name of County, City or Town, School District, Township or Public Library) For Year Ending As required by Chap. 177, 39th G. A. To be filed not later than December first of each year with County Auditor. Iowa Official Form No. 621-E (Approved August, 1921) Part of Section or Name of DESCRIPTION Lands
of Buildings and Improvements Actual Value Buildings Actual Value Range Acres 100 Town or Addition 79 4 1 50 1 School louse Part of Sec 11 2 Out houses 62 rds of Janes 1 Pump 1 Flag Jole 375 00 1770 2125 00 Part of Sec. 6 79 4 1 - 1 School kous 1 Coal houses 52 rds of fence 1 quint 1 Flag fole 300" 1525 1825" Part of Sec 18 1 - 1 School hours 36 rds of fine 1 Flay fole 1 Paring : 300 0 13750 16750

Amount Carried Forward or Total

Be sure to fill out affidavit on reverse side of last sheet of inventory,

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